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**REMARKS**

Claims 1-26 are pending and stand rejected. Claims 1, 8, 9, 14, 21 and 22 are being amended herein. Claims 10 and 23 are being canceled without prejudice. New claims 27, 28, 29, 30, 31 and 32 are being added. No new matter is being added by these amendments. After the entry of the amendments submitted herein, claims 1-9, 11-22, and 24-32 remain pending.

**I. Claim Rejections**

Claims 1-26 are rejected under 35 U.S.C. §103(a) as being unpatentable over the material disclosed in the Background of Invention ("BOT") in view of U.S. Patent No. 6,252,277 to Chan *et al.* ("Chan").

In response, the 1, 8, 9, 14, 21 and 22 are being amended according to the agreement reached between the Examiner and the applicants' attorney on September 13, 2004. The Examiner stated that the dependent claims 8, 9, or 10 would be allowed if rewritten in independent form to include all limitations of the parent claim and the gap aspect ratio limitation of the dependent claims 8, 9, or 10 (i.e. the recitation of the aspect ratio of the gaps being "about 1.4" or "less than 1.5"). Similarly, the examiner stated that the independent claim 14 would be allowable if rewritten to include one of the gap aspect ratio limitations.

The independent claims 1 and 14 are being amended to recite that the "removal of the sidewall spacers result in an aspect ratio of said gaps of less than 1.5" as discussed between the Examiner and the applicants' attorney. Claims 1 and 14 are being further amended to provide proper antecedent basis for the "gaps" The recitation of "wherein said closely spaced gate electrodes defining gaps therebetween" is being added to both claims 1 and 14.

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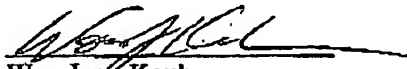
Dependent claims 8, 9, 21, 22 are being added to be consistent with the amendments being made to the independent claims 1 and 14. New dependent claims 27-32 are being added to further defined the present invention. No new matter is being added by the amendments discussed above. The applicants believe that the amended claims are not in allowable form and entry of the amendments presented herein and allowance of the claims are respectfully requested.

## II. Conclusion

Applicant believes that all outstanding issues have been addressed herein and the pending claims 1-9, 11-22, and 24-32 are now in condition for allowance.

A fee in the amount of \$72 is believed due for this amendment. A copy of the amendment fee calculation is enclosed. The Commissioner is hereby authorized to charge the \$72 fee associated with this communication to Duane Morris LLP Deposit Account No. 50-2061.

Respectfully submitted,

  
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